

Mississippi Department of Revenue
Summary of Transfers
August 2021

General fund transfers by the Department of Revenue for the 2nd month of the fiscal year ending June 30, 2022 were \$481,239,348 which is an increase of \$35,299,062 or 7.92% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending August 31, 2021 were \$1,001,330,515 which is an increase of \$27,007,012 or 2.77% from the same period of the prior year.

Transfers to all funds in the month of August for the fiscal year ending June 30, 2022 were \$729,781,551 which is an increase of \$65,894,353 or 9.93% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending August 31, 2021 were \$1,538,059,048 which is an increase of \$80,564,131 or 5.53% from the same period of the prior year.

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	August 2021	August 2020	7/1/21 to 8/31/21	7/1/20 to 8/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$210,722,612	\$192,426,428	\$425,907,073	\$276,108,129	\$149,798,943	54.25%
Public School Building Fund	1,666,666	1,666,666	3,333,332	3,333,332	0	0.00%
Municipalities	45,294,260	41,757,113	90,260,060	83,525,532	6,734,528	8.06%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,916,755	2,161,986	3,287,614	4,478,460	(1,190,846)	-26.59%
School Ad Valorem	6,934,790	6,343,606	14,008,434	12,893,461	1,114,973	8.65%
Education Enhancement	23,611,668	25,400,114	52,186,821	51,840,583	346,238	0.67%
Mississippi Fair Commission	7,746	3,935	7,746	4,360	3,385	77.64%
Motor Vehicle Ad Valorem Tax Reduction Fund	19,303,964	18,149,313	40,461,412	37,437,456	3,023,956	8.08%
Department of Agriculture	28,670	60,819	74,758	109,684	(34,926)	-31.84%
Sales Tax (Telecommunications 7%)	488,554	467,324	938,522	917,524	20,998	2.29%
Airport Parking	57,278	14,441	102,127	30,514	71,612	234.68%
Capitol Complex Improvement Fund	825,972	787,081	1,660,661	1,277,756	382,905	29.97%
Sales Tax Incentive Fund - Economic Redevelopment	114,856	74,727	224,636	131,860	92,776	70.36%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	1,047,303	669,103	2,806,851	1,000,253	1,806,597	180.61%
MS Development Authority Tourism Advertising Fund	1,162,828	628,418	1,954,890	907,622	1,047,268	115.39%
MDA Training Grant	0	150,000	0	300,000	(300,000)	-100.00%
State Aid Road Fund	250,000	250,000	500,000	500,000	0	0.00%
Total Sales Tax Transfers	\$313,433,921	\$291,011,074	\$637,714,935	\$474,796,526	\$162,918,409	34.31%
Use Tax Transferred to:						
General Fund	\$28,648,520	\$34,704,996	\$59,170,598	\$53,612,763	\$5,557,835	10.37%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,821,594	5,893,441	14,117,553	10,575,446	3,542,107	33.49%
School Ad Valorem	1,284,544	1,161,206	2,582,667	2,158,260	424,407	19.66%
Education Enhancement	5,309,579	4,649,486	10,414,867	8,664,827	1,750,040	20.20%
Local Bridge Replacement & Rehabilitation Fund	3,317,349	1,933,892	5,800,582	2,591,537	3,209,045	123.83%
Modernization Use Tax County Fund	6,952,046	2,801,677	11,401,745	4,461,241	6,940,504	155.57%
Modernization Use Tax City Fund	6,952,046	2,801,677	11,401,745	4,461,241	6,940,504	155.57%
Total Use Tax Transfers	\$59,285,678	\$53,946,375	\$114,889,757	\$86,525,316	\$28,364,441	32.78%
Individual Income Tax Transferred to:						
General Fund	\$188,199,614	\$170,285,148	\$357,937,971	\$416,690,601	(\$58,752,630)	-14.10%
Income Tax-Withheld-Job Incentive/Advantage	3,014,015	756,912	3,014,015	756,912	2,257,103	298.20%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	16,780	543,211	979,190	543,211	435,979	80.26%
MMEIA Rebate Fund	1,599,039	1,524,804	1,599,039	1,524,804	74,235	4.87%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	93,217	23,410	93,217	23,410	69,807	298.20%
Refund Account	11,469,689	11,500,725	33,996,125	49,157,276	(15,161,151)	-30.84%
Total Individual Income Tax Transfers	\$204,392,354	\$184,634,210	\$397,619,556	\$468,696,214	(\$71,076,658)	-15.16%
Corporate Tax Transferred to:						
General Fund	\$11,820,635	\$8,834,132	\$24,087,342	\$101,566,237	(\$77,478,896)	-76.28%
Economic Redevelopment Incentive Corporate Fund	0	0	124	78,301	(78,177)	-99.84%
Refund Account	10,052,053	3,316,245	19,749,370	7,612,198	12,137,172	159.44%
Total Corporate Tax Transfers	\$21,872,687	\$12,150,377	\$43,836,836	\$109,256,736	(\$65,419,900)	-59.88%
Insurance Premium Tax Transferred to:						
General Fund	\$760,624	\$726,801	\$40,907,894	\$38,210,782	\$2,697,112	7.06%
Municipalities	293,633	274,052	777,834	721,903	55,931	7.75%
County Fire Protection	293,633	274,052	777,834	721,903	55,931	7.75%
City of Jackson	24,134	22,540	63,931	59,324	4,607	7.77%
Total Ins. Premium Tax Transfers	\$1,372,024	\$1,297,446	\$42,527,494	\$39,713,913	\$2,813,581	7.08%
Gaming Fees & Taxes Transferred to:						
General Fund	\$13,855,488	\$11,995,759	\$30,825,859	\$24,582,929	\$6,242,931	25.40%
Gaming License & Taxes (Counties & Cities)	10,156,410	8,308,932	20,316,018	14,734,417	5,581,601	37.88%
Gaming Bond Sinking Fund	3,000,000	3,000,000	6,000,000	6,000,000	0	0.00%
Gaming State Highway Fund	171,649	182,825	573,260	203,748	369,512	181.36%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$27,183,547	\$23,487,516	\$57,715,137	\$45,521,093	\$12,194,044	26.79%

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	August 2021	August 2020	7/1/21 to 8/31/21	7/1/20 to 8/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,573,563	\$12,049,336	\$23,999,588	\$25,627,451	(\$1,627,864)	-6.35%
Total Tobacco Tax Transfers	\$11,573,563	\$12,049,336	\$23,999,588	\$25,627,451	(\$1,627,864)	-6.35%
Beer and Wine Tax transferred to:						
General Fund	\$2,336,510	\$3,053,767	\$4,934,130	\$5,352,231	(\$418,101)	-7.81%
Total Beer and Wine Tax Transfers	\$2,336,510	\$3,053,767	\$4,934,130	\$5,352,231	(\$418,101)	-7.81%
ABC Collections transferred to:						
General Fund	\$8,217,610	\$8,408,538	\$16,936,782	\$17,491,281	(\$554,499)	-3.17%
Counties	23,704	20,238	53,086	39,722	13,364	33.64%
Municipalities	266,435	210,796	558,249	405,196	153,054	37.77%
Department of Mental Health	826,090	853,192	1,718,198	1,778,857	(60,659)	-3.41%
ABC Sales & Service Outside State Agencies	12,431	16,679	26,556	39,511	(12,956)	-32.79%
Total ABC Transfers	\$9,346,271	\$9,509,444	\$19,292,871	\$19,754,568	(\$461,697)	-2.34%
Oil Severance Tax Transferred to:						
General Fund	\$2,202,023	\$1,262,063	\$4,296,225	\$2,457,467	\$1,838,758	74.82%
Counties	803,368	471,235	1,569,086	623,222	945,864	151.77%
Total Oil Severance Tax Transfers	\$3,005,391	\$1,733,299	\$5,865,311	\$3,080,689	\$2,784,622	90.39%
Gas Severance Tax Transferred to:						
General Fund	\$197,306	\$201,782	\$382,363	\$276,133	\$106,229	38.47%
Counties	91,542	35,047	188,216	67,148	121,068	180.30%
Total Gas Severance Tax Transfers	\$288,848	\$236,829	\$570,578	\$343,281	\$227,297	66.21%
Installment Loan Tax transferred to:						
General Fund	\$268,749	\$30,377	\$3,622,437	\$2,787,651	\$834,786	29.95%
Total Installment Loan Tax Transfers	\$268,749	\$30,377	\$3,622,437	\$2,787,651	\$834,786	29.95%
Privilege Tax Transferred to:						
General Fund	\$471,420	\$1,295,683	\$1,257,083	\$2,523,046	(\$1,265,963)	-50.18%
Highway Department	1,565,787	1,453,552	8,109,253	6,861,196	1,248,057	18.19%
4-Lane Highway Project	1,775,631	1,830,075	3,363,041	3,618,152	(255,112)	-7.05%
Highway Department Hybrid/Electric	114,064	94,563	209,205	181,088	28,117	15.53%
State Aid Roads Hybrid/Electric	21,059	17,716	38,910	33,855	5,056	14.93%
Counties	5,371,933	5,763,680	8,246,510	8,070,850	175,660	2.18%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	1,147,612	1,209,362	2,176,193	2,395,468	(219,275)	-9.15%
Mississippi Burn Care Fund	99,288	101,452	189,458	199,712	(10,254)	-5.13%
New Capitol R & R	70,028	66,037	133,192	131,103	2,090	1.59%
DOR Special Tag Fees	14,387	14,460	26,976	28,078	(1,103)	-3.93%
Mailing Fees	93,365	94,852	180,757	178,553	2,204	1.23%
Apportioned Tags	0	2,246	0	4,675	(4,675)	-100.00%
Distinctive License Tag Fees	661,726	674,896	1,251,535	1,329,300	(77,766)	-5.85%
License Tag Acquisition Fund	734,328	0	1,037,798	0	1,037,798	0.00%
Total Privilege Tax Transfers	\$12,140,629	\$12,618,572	\$26,239,663	\$25,566,167	\$673,495	2.63%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	0	0	0	0.00%
Nuclear Plant in Lieu (Cities)	0	0	0	0	0	0.00%
Total Nuclear In Lieu Transfers	\$0	\$0	\$0	\$0	\$0	0.00%

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	August 2021	August 2020	7/1/21 to 8/31/21	7/1/20 to 8/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$170	\$315	\$338	\$315	\$23	7.19%
General Fund: Compressed Gas	16,370	12,667	29,966	26,716	3,250	12.16%
General Fund: Natural Gas	53,449	55,342	132,102	118,491	13,611	11.49%
Highway Department	27,266,951	27,545,020	53,718,859	53,168,526	550,333	1.04%
State Aid Road Fund	4,829,996	4,915,789	10,046,136	10,020,178	25,957	0.26%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	4,164,252	4,166,520	34,478,813	32,004,967	2,473,847	7.73%
Road Protection - Coast Counties	305,510	300,774	612,290	566,638	45,652	8.06%
Seawall - Coast Counties	543,154	534,742	1,088,630	1,007,389	81,241	8.06%
Miss. Groundwater Protection Trust Fd.	0	825,056	0	1,613,630	(1,613,630)	-100.00%
MDOT Miss. Groundwater Protection Trust Fd.	872,772	0	1,757,044	0	1,757,044	0.00%
Dept of Ins Propane Education Fund	6,319	4,889	11,567	10,312	1,254	12.16%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	123,198	80,801	232,020	146,281	85,739	58.61%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	229	177	419	374	45	12.16%
Railroad Revitalization Fund	14,371	12,355	26,687	21,487	5,200	24.20%
IFTA Tax	1,667,578	1,357,324	2,426,163	1,679,570	746,593	44.45%
Total Petroleum Tax Transfers	\$39,864,319	\$39,811,772	\$114,063,077	\$109,886,917	\$4,176,160	3.80%
TVA In Lieu transferred to:						
General Fund	\$158,562	\$194,637	\$317,124	\$389,273	(\$72,150)	-18.53%
TVA in Lieu Tax (Counties)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Municipalities)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Schools)	0	0	0	0	0	0.00%
Total TVA In Lieu Transfers	\$158,562	\$194,637	\$317,124	\$389,273	(\$72,150)	-18.53%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$16,647	\$0	\$20,257	(\$20,257)	-100.00%
Total Statewide Privilege Fees	\$0	\$16,647	\$0	\$20,257	(\$20,257)	-100.00%
Timber Severance Tax transferred to:						
General Fund	\$965	\$0	\$987	\$0	\$987	0.00%
Timber Severance - Counties	66,667	68,754	130,048	130,787	(739)	-0.57%
Timber Severance - Forest Resources	266,839	274,992	520,273	524,129	(3,856)	-0.74%
Total Timber Severance Tax Transfers	\$334,471	\$343,746	\$651,308	\$654,917	(\$3,609)	-0.55%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$184	\$0	\$94,875	(\$94,875)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$184	\$0	\$94,875	(\$94,875)	-100.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$1,733,412	\$384,205	\$6,518,945	\$6,352,126	\$166,818	2.63%
Total Regulatory Fees	\$1,733,412	\$384,205	\$6,518,945	\$6,352,126	\$166,818	2.63%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$1,697	\$1,480	\$25,000	\$24,964	\$36	0.14%
Total Municipal Gas Utility Regulation	\$1,697	\$1,480	\$25,000	\$24,964	\$36	0.14%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$3	\$0	\$3	0.00%
Gross Railroad Regulation	30,899	76,645	135,279	193,228	(57,949)	-29.99%
Total Railroad Regulatory	\$30,899	\$76,645	\$135,281	\$193,228	(\$57,947)	-29.99%
Fantasy Sports Tax transferred to:						
General Fund	\$51	\$0	\$40,707	\$9,783	\$30,924	316.10%
Total Fantasy Sports Tax Transfers	\$51	\$0	\$40,707	\$9,783	\$30,924	316.10%

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	August 2021	August 2020	7/1/21 to 8/31/21	7/1/20 to 8/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$752,763	\$1,196,745	\$1,432,860	\$1,925,419	(\$492,559)	-25.58%
Total Casual Auto Sales Tax Transfers	\$752,763	\$1,196,745	\$1,432,860	\$1,925,419	(\$492,559)	-25.58%
Title Fees Transferred to:						
DOR Title Fees	\$943,506	\$981,625	\$1,852,463	\$1,976,208	(\$123,745)	-6.26%
Total Title Fees Transfers	\$943,506	\$981,625	\$1,852,463	\$1,976,208	(\$123,745)	-6.26%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$116,009	\$174,635	\$242,090	\$414,972	(\$172,882)	-41.66%
Total ATV/ Motorcycle Fees Transfers	\$116,009	\$174,635	\$242,090	\$414,972	(\$172,882)	-41.66%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$722,314	\$756,305	\$1,451,623	\$1,502,570	(\$50,947)	-3.39%
Prepaid Wireless E911 Fee	14,742	15,435	29,626	30,665	(1,039)	-3.39%
Total Prepaid Wireless E911	\$737,056	\$771,740	\$1,481,249	\$1,533,235	(\$51,986)	-3.39%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$129,857	\$124,682	\$259,229	\$248,983	\$10,246	4.12%
Total E911 Telephone Minimum Standards Service Charge	\$129,857	\$124,682	\$259,229	\$248,983	\$10,246	4.12%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	90	11,867	2,896	11,895	(8,999)	-75.66%
Total Rail Car in Lieu	\$90	\$11,867	\$2,896	\$11,895	(\$8,999)	-75.66%
City Utility Tax						
Gross City Utility Tax	\$29,974	\$26,465	\$60,961	\$56,029	\$4,932	8.80%
City Utility Fee	1,577	1,393	3,208	2,949	260	8.81%
Total City Utility	\$31,551	\$27,857	\$64,169	\$58,978	\$5,191	8.80%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$11,958,990	\$9,521,501	\$24,010,490	\$17,733,443	\$6,277,047	35.40%
Occupancy	62,320	40,194	132,032	74,905	57,127	76.27%
Mississippi Telecommunication Facility	49,819	46,782	100,416	90,180	10,236	11.35%
Special Levy / Occupancy Collection Fee	344,215	267,942	691,519	497,708	193,812	38.94%
Total Special Levy	\$12,415,344	\$9,876,419	\$24,934,457	\$18,396,236	\$6,538,221	35.54%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$2,128,475	\$1,255,202	\$2,462,610	\$1,875,568	\$587,042	31.30%
Environment Protection Trust Fund	2,128,475	1,255,202	2,462,610	1,875,568	587,042	31.30%
Total Non-Hazardous Waste	\$4,256,950	\$2,510,404	\$4,925,220	\$3,751,137	\$1,174,084	31.30%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$10,987	\$80	\$11,100	(\$11,021)	-99.28%
Hazardous Waste - Perpetual Care & Maint.	0	12,818	93	12,950	(12,858)	-99.28%
Hazardous Waste - Minimization Fund	0	12,818	93	12,950	(12,858)	-99.28%
Total Hazardous Waste	\$0	\$36,624	\$265	\$37,001	(\$36,736)	-99.28%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$272,195	\$287,024	\$531,945	\$556,338	(\$24,393)	-4.38%
DOR Collection Fee	14,326	15,107	27,997	29,281	(1,284)	-4.39%
Total Waste Tire	\$286,521	\$302,130	\$559,941	\$585,619	(\$25,677)	-4.38%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,235,734	\$1,168,082	\$1,144,632	\$3,725,467	(\$2,580,835)	-69.28%
Special Agent Fees	196,582	29,849	373,700	47,031	326,669	694.58%
Amusement Ride Fees	100	0	200	0	200	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	20	0	20	0	20	0.00%
Sales and Services Outside	26,285	37,796	108,923	85,752	23,171	27.02%
Cash Bond	29,600	48,809	97,000	48,809	48,191	98.73%
Total Other Miscellaneous Agency Transfers	\$1,488,321	\$1,284,535	\$1,724,475	\$3,907,059	(\$2,182,584)	-55.86%
Summary:						
Transfers to the General Fund	\$481,239,348	\$445,940,285	\$1,001,330,515	\$974,323,503	\$27,007,012	2.77%
Transfers to Other than the General Fund	\$248,542,203	\$217,946,912	\$536,728,533	\$483,171,414	\$53,557,119	11.08%
Total Transfers	\$729,781,551	\$663,887,198	\$1,538,059,048	\$1,457,494,918	\$80,564,131	5.53%

Note: Figures may not add due to computer rounding.